Edison's Phonograph Mgr

NON-RESIDENT.

TAXES OF 1891.

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Supreme Court of the State of New York

Held in and for the City and County of New York.

In the matter of the petition of
GEORGE W. MCLEAN,
as Receiver of Taxes, to enforce the payment of the tax for personal property

against

Edison Phonograph Toy Manufacturing Co

Petition and Order to Show Cause

Returnable on the 14
day of Sept 1892

JOHN G. H. MEYER, JR.
Attorney for Petitioner
53 Chambers Street, N. Y.
Room 41.

GRANTED Sept 14 1892

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Warrant No. 3 *Schedule No.* 572 *Line No.* 1025

To the Supreme Court of the State of New York,

HELD IN AND FOR THE CITY AND COUNTY OF NEW YORK.

The petition of GEORGE W. McLEAN, as Receiver of Taxes in the City of New York, respectfully states and shows to the Court, that your petitioner was duly appointed Receiver of Taxes in the City of New York. and qualified and entered upon the duties of his office as such Receiver on the 6th day of August, 1885, and has ever since been, and still is such Receiver.

That in the year 1891, Edison Phonograph Toy Manufacturing Co

was a NON-RESIDENT of the State of New York, doing business in the City of New York, and having capital invested in such business, as petitioner is informed and believes.

That subsequent to the first Monday of September, 1890, the capital of said Edison Phonograph Toy Manufacturing Co invested in said business in said City, was by the Deputy Tax Commissioner assigned to that duty by the Commissioners of Taxes and Assessments in said City, and under their direction, duly assessed for the year 1891, at the valuation of Ten thousand Dollars.

That the said assessed valuation was by the said Commissioners duly entered in the books called "the annual Record of the assessed valuation of the real and personal estate" for the year 1891.

That the said "annual Record of the assessed valuation of real and personal estate" for the year 1891 was kept in the office of the said Commissioners, and was open for examination and correction from the second Monday of January, 1891, until the first day of May, 1891.

That previous to and during the time said books were opened as aforesaid, the said Commissioners did advertise the fact in the *City Record*, such being the manner of advertisement deemed by the said Commissioners most advisable.

That on May 1st, 1891, the said Commissioners did cause to be prepared from the said books. assessment rolls, in the manner provided by law, upon which rolls appeared the name of the said Edison Phonograph Toy Manufacturing Co the sum last above named being thereon stated as the assessment of ~~his~~ the capital invested in said business, and did duly certify as to the correctness of said rolls.

That thereafter, and on the first Monday of July, 1891, the said rolls thus certified were delivered by the said Commissioners to the Board of Aldermen of the City of New York.

That immediately after the said delivery the said Commissioners gave public notice that the said rolls had been finally completed, that the same had been delivered to the said Board of Aldermen, and that the same would be open to public inspection, in the office of the Clerk of the Board of Aldermen, for a period of fifteen days from the date of said notice, said notice being given by publication thereof in the *City Record*, the *Sun* and the *Daily News*, newspapers published in said City, for fifteen days consecutively, beginning July 7th, 1891.

That thereafter (in the name of said Board of Aldermen, and as its act) there was duly estimated and set down by the officer charged by law with that duty, in the proper column in said assessment rolls opposite to the several sums set down thereon as the valuation of real and personal property, the respective sums in dollars and cents to be paid as a tax thereon, there being set down opposite to the said assessed valuation of the capital invested in business of said Edison Phonograph Toy Manufacturing Co the sum of $ 190.00 as such tax.

That thereafter and on the 8th day of September, 1891, the said Board of Aldermen did by ordinance duly confirm the said assessment, and did duly impose upon said Edison Phonograph Toy Manufacturing Co.

a tax of $ 190.00 for the year 1891.

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That on the 5th day of October, 1891, the corrected assessment rolls showing said assessment and amount of said tax, were delivered to your petitioner as Receiver of Taxes, with a warrant by the Board of Aldermen, under their hands and seals, annexed thereto, directed to your petitioner as such Receiver of Taxes, and commanding him to collect said tax; which warrant was in due form of law. That immediately after receiving the said assessment rolls your petitioner, as such Receiver, gave public notice in the *City Record*, and eight of the public newspapers printed and published in the City of New York, that the said assessment rolls had been delivered to him, and that all taxes were then due and payable thereon; and that in case of payment of such taxes on or before the first day of November, 1891, there would be deducted therefrom six per cent. thereof per annum for the period between the date of such payments and the first day of December then next succeeding.

That beginning on the first day of November, 1891, and for twelve days thereafter, your petitioner, as such Receiver, gave public notice by advertisement in two of the public newspapers, and in the *City Record*, printed and published in the City of New York, that unless the taxes which at that time remained due and unpaid were paid to him at his office, on or before the first day of December, 1891, he would immediately thereafter proceed to collect such unpaid taxes in the manner provided by law.

That immediately after the first day of December, 1891, your petitioner, as such Receiver of Taxes, gave public notice in the *City Record* and eight of the daily newspapers printed and published in the City and County of New York, respectively, for eleven days, notifying all persons who had omitted to pay their taxes, to pay the same at his office, on or before the first day of January, 1892. That the above-named Edison Phonograph Toy Manufacturing Co

has omitted, neglected and refused to pay said tax, and the same, with interest and percentage and expenses provided by statute, is still unpaid. That subsequent to the 15th day of January following the year in which said tax was imposed, a warrant was issued by your petitioner, as such Receiver of Taxes, under his hand and seal in due form of law, to one of the Marshals of said City and County, for the collection of said tax; that the time to return said warrant was duly extended by the Comptroller of the City of New York, and was by the said Marshal thereafter duly returned unsatisfied. That by said return it duly appears there are no goods or chattels in the possession of said ~~person~~ Company so taxed upon which said tax might be levied by distress and sale according to law. That said Marshal, by virtue of said warrant, demanded payment of said tax from the said ~~person~~ Company so taxed, which was refused. That one year has not elapsed since the said neglect, refusal or the return of said warrant by said Marshal. That your petitioner, as such Receiver of Taxes, has reason to believe that the said ~~person~~ Company so taxed has debts, credits, choses in action, or other personal property not taxed elsewhere in the State of New York, upon which levy cannot be made according to law.

Wherefore your petitioner, as such Receiver of Taxes, applies to the Court, pursuant to the statute, to punish such misconduct and enforce the payment of said tax, with interest at the rate of seven per cent. per annum, to be calculated from the said 5th day of October, 1891, and the percentage and expenses provided by law, together with the costs of this application.

Dated May 31st 189 2

GEORGE W. McLEAN,

Receiver of Taxes.

CITY AND COUNTY OF NEW YORK, *ss.*

GEORGE W. McLEAN, being duly sworn, says, that he is the petitioner named in the foregoing petition and that he has read the same and knows the contents thereof, and that the same is true of his own knowledge, except as to the matters therein stated on information and belief, and as to those matters he believes it to be true.

Sworn to before me, this 31st

day of May 189 2

Michael J. Dougherty

Notary Public, N.Y. County.

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SUPREME COURT OF THE STATE OF NEW YORK.

HELD IN AND FOR THE CITY AND COUNTY OF NEW YORK.

In the Matter of the Petition of GEORGE W. McLEAN, as Receiver of Taxes in the City of New York, to enforce the payment of the Tax imposed for personal property

against

Edison Phonograph Toy Manufacturing Company

On the foregoing petition of GEORGE W. McLEAN, as Receiver of Taxes in the City of New York, to enforce the payment of the tax for personal property imposed upon Edison Phonograph Toy Manufacturing Company and mentioned in said petition, it is hereby ordered that said Edison Phonograph Toy Manufacturing Company personally appear and attend at a Special Term of this Court to be held at the Chambers thereof, in the County Court House in the City Hall Park, in said City, on the 14 day of Sept. 189 2, at eleven o'clock (call of the calendar) in the forenoon of that day, and show cause why ~~he~~ it should not be punished for ~~his~~ its misconduct in neglecting and refusing to pay said tax imposed on ~~him~~ it for personal property; and why the Court should not make such an order in the premises to enforce the payment of said tax with interest as provided by law, and the costs of this application as may be proper, or why the petitioner should not have such other and further relief as may be proper. Service hereof two days before return day sufficient.

George P. Andrews
J. S. C.

CITY AND COUNTY OF NEW YORK, ss.

E U Woods being duly sworn, says: That on the 6 day of Sept. 189 2, in the City of New York, he served the foregoing petition and order to show cause on Edison Phonograph Toy Mfg Co therein mentioned, by delivering to and leaving with him personally, a true copy thereof, at Edgar S Allen managing Agent 243 - 6th ave in said City, at the same time exhibiting to him the said original order. Deponent further says, that he knew the said person so served to be the same person mentioned and described in said order, and thereby required to show cause.

Sworn to before me, this 7th day of September 1892

Michael J. Dougherty
Notary Public, N. Y. County.

E U Woods

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SUPREME COURT,

NEW YORK.

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In the Matter of the Petition of GEORGE W. MCLEAN, as Receiver of Taxes, to enforce the Payment of the Tax imposed

against

Edison Stereograph Toy Manufacturing Co.

Order Directing Corporation to Pay a Fine.

JOHN G. H. MEYERS,

Attorney for Petitioner

53 Chambers Street, N. Y.

Room 41

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At a Special Term of the Supreme Court held in and for the City and County of New York, at Chambers thereof, in the County Court House, New York City, on the 18 day of October 1892.

Present,

Hon. Miles Beach

Justice.

IN THE MATTER OF THE APPLICATION OF GEORGE W. MCLEAN, AS RECEIVER OF TAXES IN THE CITY OF NEW YORK,

against

Edison Phonograph Toy Manufacturing Company

Order Directing a Corporation to Pay a Fine.

An application having been made in Court by George W. McLean, as Receiver of Taxes in the City of New York, upon petition duly verified on the 31st day of May 1892, and upon which an order was granted commanding the above respondent to appear before this Court and show cause why an order should not be made adjudging said Corporation guilty of the misconduct in said application alleged, to wit: the neglect and refusal by it to pay the personal tax assessed and confirmed against it for the year 1891 as is set forth in said application and order to show cause on file and to which reference is made as forming part of the proceeding upon which this order is predicated, and the said order to show cause having been duly served on the respondent on the 6th day of September, 1892, as appears by the affidavit of service on file; and said respondent having failed to appear or file an affidavit, as by the terms of said application of said Receiver of Taxes required:

The Court now decides and adjudges, that the above respondent has been guilty of misconduct as heretofore alleged against it, to wit: the neglect and refusal by it to pay the personal tax assessed, imposed and confirmed against it for the year 1891, and that such misconduct was

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calculated to and did impair, defeat and prejudice the rights and remedies of said applicant in the above entitled proceeding; it is therefore, upon motion of Mr. John G. H. Meyers, attorney for said applicant:—

Ordered, that the said respondent be and the same hereby is fined for its said misconduct in the sum of One hundred and Ninety ($190.00) Dollars, the amount of the said personal tax imposed upon it for the year 1891, together with interest thereon at the rate of seven per cent. per annum from the 5th day of October 1891, to wit, the further sum of Thirteen and 90/100 ($13.90) Dollars, and the costs and disbursements of this proceeding, to wit, the further sum of Ten Dollars, amounting in the whole to the sum of two hundred and thirteen 90/100 ($213.90) Dollars, which last mentioned sum, the said respondent, its president, trustees, directors and officers, are directed forthwith to pay to the Clerk of the City and County of New York, to the credit of this proceeding; and it is further

Ordered, that upon payment to him of the sum hereinbefore directed to be paid, the Clerk of the City and County of New York pay the same to the petitioner in this proceeding, to be by him disposed of as required by law.

J. J. Fitzgerald
J.C.

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